DAVANGERE MUNICIPALITY.

The following draft bye-laws framed by the Davangere Municipal Council under Section 48 (*k*) of the Mysore Town Municipalities Regulation, VIII of 1933 are published for the information of the public. Any objections or suggestions with respect to these draft bye-laws may be made in writing to the President, Town Municipal Council, Davangere within one month from the date of publication of the same in the *Mysore Gazette*.

(Section..... Levy and collection of Octroi duties.)

1. The Octroi limits for the purpose of collecting Octroi shall be the Municipal limits.

2. No articles liable to octroi shall be brought within these limits except by one of the high roads described in the Schedule hereto annexed or by the Railway.

3. All persons bringing to or receiving from beyond the Octroi limits of the Town any such article or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi Officer to inspect the same.

4. The Octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookad on the high roads described in the Schedule I, the Town Railway station including all its gates and Octroi Koti. And every person bringing dutiable goods within the Town shall report the fact at the first of such posts on the route by which it comes. All officers of the Octroi Department not below the rank of Manegar are authorised to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation.

5. A table showing the Octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which Octroi is levied.

The following table shows the description of articles liable to Octroi together with rates :—

		Rs.	a.	p.	
1.	Piece-goods and other textile fabrics and manufactured articles of clothing and dress ..	0	0	3	per rupee *Ad valorem*.
2.	Tobacco raw and finished products in any form ..	0	1	0	per rupee of value.
3.	(*a*) Cocoanuts (green)	0	0	1	each.
	(*b*) Cocoanuts (dry)	0	2	0	per maund of 24 Lbs.
4.	Sugar including Sugar candy	0	2	0	per maund of 24 Lbs.

6. When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi Manegar. On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon provided that if the duty to which the goods are liable does not exceed eight annas, the Octroi Manegar may, unless the importer declares that he intends to export the goods, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received.

7. When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the Officer-in-charge of the Octroi Koti. Upon ascertainment of the amount of the Octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Octroi Koti. When the duty is paid as above, a permit shall be granted by the Officer in charge of the Octroi Koti for the removal of the goods showing the quanity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received. In case the importer wishes to re-export the goods *at once*, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an Octroi subordinate.

Exemptions.—Personal luggage of travellers not exceeding two clothes each, six cocoanuts, 2½ seers of sugar and 5 seers of tobacco and *bonafide* property of Government at the time of import and accompanied by the invoice certified by the departmental head concerned that the property therein mentioned belongs to Government, are exempted from the payment of Octroi Duty.

8. With a view to the appraisement of the value of the goods when the tax is assessed on value the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti. Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the Officer in charge of the Octroi Koti at current rates and Octroi levied accordingly.

9. With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as security such amount as may in each case be fixed by the President, not being less than Rs. 250 be exempted from producing the goods imported by him or through his agency for inspection at the central Octroi Office provided that he makes arrangements satisfactory to the

President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without Octroi having been paid. Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain at his credit or may in any case require such agent or importer to produce any such goods for inspection at the central Octroi Office

OCTROI KOTI.

10. The Octroi Koti shall be open for the transaction of business from 7 to 10 a.m. and 12 to 5 p.m., daily except on holidays authorised by the President. Arrangements shall, however, be made by the Officer in charge of the Octroi Koti for dealing with perishable articles on such days.

11. Any importer depositing goods in the Octroi Koti shall unless the Officer in charge of the Octroi Koti has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (Schedule II) of the description, weight, quantity, if necessary, of the value of such goods.

12. A receipt in the form appended (Schedule III) shall be given by the Officer in charge of the Octroi Koti for all goods deposited in the Octroi Koti and a register of all such goods shall be maintained. It is a duty of the depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt.

13. The receipt given by Octroi Department for depositing goods should be returned before taking delivery of the articles to which it refers. Otherwise, the Officer in charge of the Octroi Koti may refuse to deliver the article.

14. If the depositor does not himself take delivery of the articles deposited in the Octroi Koti, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced and the delivery of the goods may at the discretion of the Officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the Officer in charge of the Octroi Koti.

15. Any person who has deposited goods in the Octroi Koti may break bulk or change the packing thereof on application to the Officer in charge of the Octroi Koti or may on paying full duty thereon import such goods into the town covered by a permit or may export such goods free covered by an export pass subject to the escort of an octroi subordinate, provided new packages covered by such pass shall if possible and before they are taken from the Octroi Koti be stamped by the Officer in charge, so as to show that they are under bond.

The export pass shall be in triplicate, the original being retained by the Officer in charge of the Octroi Koti and the duplicate and triplicate delivered. For every export pass granted under this Rule or Rule 7, *a fee of one anna shall be charged ;* provided that in the case of cart, a fee of one anna shall be charged for every cart.

16. No goods shall be allowed to leave the Octroi Koti until storage fees have been paid thereon, under the following rules :—

(i) Goods shall be allowed to remain 24 hours free of charge.

(ii) After that period single rates as in the following Schedule shall be charged for seven days.

	Per week or portion thereof. Rs. a. p.	
Tobacco per maund of 24 lbs	0 0 6	a week or portion thereof.
Cocoanut per 100	0 0 3	
Piece-goods per bale of 400 lbs. or over or per case of six dozen or over	0 2 0	
Piece-goods per bale of less than 400 lbs. or per case of less than six dozen	0 1 0	
Sugar per bag or bale of 400 lbs. or less	0 1 0	

(iii) Double these rates shall be charged after seven days, provided that the President may in his discretion allow a reduction in or exemption from, such penal rates.

(iv) The date of admission and removal of goods shall reckon as one day and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the Officer in charge of the Octroi Koti to examine and pass the goods, such delay shall not be reckoned.

17. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Octroi Koti. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that before selling such goods notice of the fact shall be posted for seven days at the Octroi Koti and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.

18. When any goods are sold under bye-law 17, the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance recevied during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

19. The Council shall not be responsible for any damage that may be caused to goods deposited in the Octroi Koti, while such goods are being passed into or out of the Octroi Koti or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Mutsaddi or other person charged with the safe custody of the goods.

20. Any person may, with the sanction of the President, be permitted to use any place as Octroi Koti on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

REFUNDS.

21. On all articles on which Octroi duty has been paid and which are subsequently exported by the original importer himself byond the Municipal limits without breaking bulk refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import :—

(i) On piece-goods :—Within three months from the date on which Octroi was levied.
(ii) All other articles :—Within one month from the date on which Octroi was levied.

Provided that no refund shall be granted of any sum less than one rupee.

22. Any person claiming refund under the above rule shall produce the goods to be exported at the Octori Koti, together with the original receipt for Octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe.

23. Any person who has been exempted under bye-law 9 from production of goods at the Octroi Koti on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

24. The Officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the three parts of the application with an export pass and keeping one part in the Office, shall deliver the other parts to the applicant.

25. All goods exported under such pass and also all goods exported under free export pass under bye-law 15 shall be produced by the exporter together with the duplicate pass at the Octroi station of exit.

26. The Octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

27. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particular specified in such forms, as may be prescribed by the President. Otherwise, he shall retain both the duplicate and triplicate passes and shall report circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of the superior are received.

28. If the goods are for export by rail the Octroi Mutsaddi shall retain the triplicate pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt if, after the due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by a pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass, subject to disposal in the prescribed course of business.

29. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by bye-laws 27 and 28 respectively, must be produced at the Octroi Koti by the person seeking the refund, and if, after due check, the Officer in charge of the Octroi Koti is satisfied that a refund of Octroi covered by such pass is duly payable he shall forward for orders of the President.

GENERAL.

30. Importers of dutiable articles shall, if called upon, by a requisition in writing signed by the President, Vice-President, or Chief Officer within three months of such imports, account for the articles received by them by producing either a permit obtained in token of payment of Octroi duty

or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of the Octroi on such goods or to Rs. 25 whichever may be less, and to payment of octroi duty on the articles unaccounted for.

31. Any person importing or exporting dutiable articles, who infringes bye-laws 3, 4, 6, 7, 11 and 25, shall be liable to a fine not exceeding Rs. 50.

H. C. SUBBA RAO,
President, Davangere,
Municipal Council.

SCHEDULE I.

1. Chitaldrug Road.
2. Hari[redacted]
3. Ha[redacted]
4. Ja[redacted]